

Amendments to and Listing of the Claims:

Please amend claims 1 and 2 so that the claims read as follows:

1. (currently amended) A lubricating oil composition for transmissions which comprises (A) a mineral lubricating oil having a kinematic viscosity of from 2.3 to 3.4 mm<sup>2</sup>/s at 100°C and %Cp of 70 or higher defined by ASTM D 3238, as a base oil, (B) a phosphorus compound in an amount of from 0.025 to 0.05 percent by mass in terms of phosphorus based on the total mass of said composition, and (C) a viscosity index improver in such an amount that said composition has a kinematic viscosity of from 5.0 to 6.0 mm<sup>2</sup>/s, sulfur being contained in an amount of 0.15 percent by mass or less in said composition.

2. (currently amended) The lubricating oil composition for transmissions according to claim 1 which comprises (A) a mineral lubricating oil having a kinematic viscosity of from 2.5 to 3.3 mm<sup>2</sup>/s at 100°C and a %Cp of from 74 to 82 defined by ASTM D 3238, as a base oil, (B) a phosphorus compound in an amount of from 0.03 to 0.035 percent by mass in terms of phosphorus based on the total mass of said composition, and (C) a viscosity index improver in such an amount that said composition has a kinematic viscosity of from 5.0 to 6.0 mm<sup>2</sup>/s, sulfur being contained in an amount of from 0.05 to 0.14 percent by mass ~~or less~~ in said composition.